

<b>One (1) Cohort Comprehensive Elementary School Model</b>		
<b>Grade Level</b>	<b>Cohort #1</b>	<b>Total</b>
TK	20	20
K	24	24
K/1		
1	24	24
1/2		
2	24	24
2/3		
3	24	24
4	24	24
4/5		
5	24	24
5/6		
6	24	24
<b>TK-6</b>	<b>188</b>	<b>188</b>

<b>Average Fixed Staff Costs*</b>				
<b>Position</b>	<b>FTE</b>	<b>Cost per FTE**</b>	<b>Total</b>	<b>Funding Source</b>
Principal	1.000	\$206,324	\$210,000	GF
Teacher on Special Assignment	1.000	\$109,519	\$110,000	ELOP/SUPP
Counselor	1.000	\$102,031	\$105,000	PT
Administrative Assistant	2.000	\$75,746	\$155,000	GF
Librarian	0.500	\$116,626	\$60,000	PT
Library Technician	0.875	\$69,698	\$65,000	GF
Reading Specialist	1.000	\$127,313	\$130,000	PT
Custodian	2.000	\$79,429	\$160,000	GF
SPARK Afterschool Program Lead	0.550	\$90,909	\$50,000	ELOP
Information Technology Specialist	0.200	\$82,784	\$20,000	GF
Food Prep/Kitchen Mngr	1.875	\$65,186	\$125,000	KITCHEN
<b>Expense</b>			<b>\$1,190,000</b>	

<b>Funding Source Legend</b>	
GF	General Fund
ELOP	Educational Learning Opportunity funds
PT	Parcel Tax
SUPP	Supplemental portion of General Fund (unduplicated)
Kitchen	Kitchen Fund (Federal Universal Meals)
Sped	Federal and State Special Education funds
P 28	Proposition 28 dollars restricted for arts/music

\*Assumes FTE is constant regardless of enrollment

\*\*Based on average salary, health and welfare benefits, and statutory benefits for District Staff (2025-26)

**Variable Staff Costs (per pupil basis)\***

<b>Position</b>	<b>FTE</b>	<b>Average Cost per FTE**</b>	<b>Total</b>	<b>Funding Source</b>	<b>Math calculations; Enrollment taken at CBEDS 10.1.25 (4096 elementary, 8243 TK-12) - Calculations rounded up to the next whole number for student metrics and rounded to the thousandths for FTE.</b>
Teacher	8.000	\$109,519	\$880,000	GF	One teacher per classroom = 8
TK/Kinder Paraeducator II	0.950	\$49,568	\$50,000	GF	.7 FTE per TK class (1 x .7 = .7); .25 FTE per Kinder class (1 x .25 = .25); .7 + .25 = .95
Special Ed Resource Teacher***	0.464	\$109,519	\$55,000	GF/SPED	188 x .0667 = 13 students; Caseload Resource is 1:28 (Ed Code); 13/28 = .464
Special Ed Inclusion Teacher***	0.412	\$109,519	\$50,000	GF/SPED	188 x .0223 = 5 students; Caseload Inclusion is 1:12 (varies by student need); 5/12 = .417
Speech Language Pathologist***	0.218	\$122,272	\$30,000	GF/SPED	188 x .0594 = 12 students; Caseload 1:55 (Ed Code); 12/55 = .218
Psychologist	0.349	\$134,715	\$50,000	GF/SPED	15.3 FTE for District; 8243/15.3 = 1:539 students; 188/539 = .349
Special Ed Paraeducator III	4.585	\$82,911	\$385,000	GF/SPED	100 FTE for Elementary; 4096/100 = 1:41students; 188/41 = 4.585
Licensed Vocational Nurse	0.197	\$77,515	\$20,000	GF	4.3 FTE for Elementary; 4096/4.3 = 1:953 students; 188/953 = .197
Registered Nurse	0.130	\$133,069	\$20,000	GF/PT	5.7 FTE for District; 8243/5.7 = 1:1447 students; 188/1447 = .13
English Learner Specialist	0.190	\$112,476	\$25,000	SUPP	188 x .099 = 19 students; Caseload EL is 1:100; 19/100 = .19
Science Prep Teacher (grades 4-6)	0.501	\$109,519	\$55,000	PT	.167 FTE per classroom grades 4-6; 3 x .167 = .501
Art/Music Teacher	0.385	\$109,519	\$45,000	P 28/SUPP	8.4 FTE for Elementary; 4096/8.4 = 1:488 students; 188/488 = .385
Custodian	0.149	\$79,429	\$15,000	GF	3.25 FTE Elementary; 4096/3.25 = 1:1261; 188/1261 = .149 FTE
<b>Expense</b>			<b>\$1,680,000</b>		

\*Assumes FTE is a function of school enrollment as of CBEDS 10.1.25 (4096 elementary; 8243 TK-12)

\*\*Based on average salary, health and welfare benefits, and statutory benefits for District Staff (2025-26)

\*\*\*14.48% school population receives special education services (6.67% resource, 2.23% inclusion, 5.94% speech only)

**District-wide Services from the Unrestricted General Fund**

<b>Cost Allocations for Schools</b>	<b>Item</b>	<b>Costs to be allocated</b>	<b>Costs per pupil (8243)*</b>	<b>Total</b>
Start with:	School Fixed Costs			\$1,190,000
add	School Variable Costs			\$1,680,000
<b>Subtotal #1</b>	<b>School Fixed and Variable Costs</b>			<b>\$2,870,000</b>
add Per Pupil Cost	District Instructional Services	\$4,880,000	\$592	\$115,000
add Per Pupil Cost	District Student Support Services	\$2,050,000	\$249	\$50,000
add Per Pupil Cost	District Governance, Leadership and Communications	\$1,595,000	\$193	\$40,000
add Per Pupil Cost	District Plant M&O (includes utilities)	\$3,945,000	\$479	\$90,000
<b>Subtotal #2</b>				<b>\$3,165,000</b>
Add 3% on Subtotal #2 for RRM	Routine Restricted Maintenance (RRM)			\$95,000
<b>Subtotal #3</b>				<b>\$3,260,000</b>
Add 8.4% on Subtotal #3 for Indirect	District Fiscal/Personnel/Tech/Some Plant M&O			\$275,000
<b>Total District-wide Services</b>	District Services plus RRM and Indirect			<b>\$665,000</b>

One (1) Cohort

\*Enrollment as of CBEDS 10.1.25 (TK-12 = 8243)